Dear Barry Wood,

On behalf of Linda Altherr the Tipton County Assessor, we are submitting Tipton County's annual 2014 ratio study for the departments review. The sales time framed used in our study range from 1-1-2013 thru 3-1-2014. Tipton County contains six townships with eleven taxing districts. Because there was minimum number of sales for each individual township, we have group some townships together; they are identified on the summary tab. Those townships that were grouped together are very similar in nature. Cicero Township was calculated on its own. Jefferson and Liberty townships made up one grouped. Madison, Prairie and Wildcat townships were also grouped together as one. Residential vacant was included with residential improved parcels due to the lack of sales. We have grouped Commercial and Industrial improved and vacant countywide.

We believe that all of our statistical calculations to be incompliant with IAAO and state guidelines. I hope you find everything satisfactory, if you have questions please contact me by email @ <u>Jim.Flake@tylertech.com</u>, or by phone @ 317-696-2821. We look forward to the DLGF's approval. Thank you.

Sincerely,

Jim Flake